

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Temecula Elsinore Anza Murrieta Resource Conservation District

Reporting Year: 2017

ID Number: 12363304300

**Certification:**

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

  
Signature

PRESIDENT  
Title

ROSE CORONA  
Name (Please Print)

1-30-18  
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/30/2018 11:05:05 AM

Special District of Temecula Elsinore Anza Murrieta Resource Conservation District  
 Special Districts Financial Transactions Report  
 General Information

Fiscal Year: 2017

Current Year  Prior Year

**District Mailing Address**

Street 1   Has Address Changed?  
 Street 2   
 City  State  Zip   
 Email

**Members of the Governing Body**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Rose"/>	<input type="text"/>	<input type="text" value="Corona"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Kuhlman"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Carol Lee"/>	<input type="text"/>	<input type="text" value="Brady"/>	<input type="text" value="Secretary/Treasurer"/>
Member 4	<input type="text" value="Michael"/>	<input type="text" value="W"/>	<input type="text" value="Newcomb"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Judy"/>	<input type="text"/>	<input type="text" value="Guglielmana"/>	<input type="text" value="Director"/>
Member 6	<input type="text" value="Randy"/>	<input type="text"/>	<input type="text" value="Feeny"/>	<input type="text" value="Associate Director"/>
Member 7	<input type="text" value="Rick"/>	<input type="text"/>	<input type="text" value="Neugebauer"/>	<input type="text" value="Associate Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Other Officials**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Rose"/>	<input type="text"/>	<input type="text" value="Corona"/>	<input type="text" value="President"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Report Prepared By**

First Name  M. I.  Last Name   
 Telephone  Email

**Independent Auditor**

Firm Name   
 First Name  M. I.  Last Name   
 Telephone

Special District of Temecula Elsinore Anza Murrieta Resource Conservation District  
 Special Districts Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2017

Activity: (1 of 1) (Record Completed)

Resource Conservation

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through Property Taxes (ABX1 26)						
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R08. Mello/Roos, Marks/Roos						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	0	0	0	0	0
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	2,050				2,255	4,305
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	2,050	0	0	0	2,255	4,305
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	0
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	51,966					51,966
R35. Total Revenues	\$54,016	\$0	\$0	\$0	\$2,255	\$56,271
<b>Expenditures</b>						
R36. Salaries and Wages						

R37. Employee Benefits						
R38. Services and Supplies	33,417					33,417
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Retirement of Long-Term Debt						
R42. Interest on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay						
R47. Other Expenditures					3,903	3,903
R48. Total Expenditures	\$33,417	\$0	\$0	\$0	\$3,903	\$37,320
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$20,599	\$0	\$0	\$0	\$-1,648	\$18,951
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In	2,255					2,255
R61. Transfers Out					-2,255	-2,255
R62. Total Other Financing Sources (Uses)	\$2,255	\$0	\$0	\$0	\$-2,255	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$22,854	\$0	\$0	\$0	\$-3,903	\$18,951
R67. Fund Balances (Deficits), Beginning of Fiscal Year	158,513				206,158	364,671
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$181,367	\$0	\$0	\$0	\$202,255	\$383,622

Special District of Temecula Elsinore Anza Murrieta Resource Conservation District  
 Special Districts Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	175,057					175,057
R02. Investments					202,255	202,255
R03. Accounts Receivable (net)	13,166					13,166
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$188,223	\$0	\$0	\$0	\$202,255	\$390,478
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$188,223	\$0	\$0	\$0	\$202,255	\$390,478
<b>Liabilities</b>						
R19. Accounts Payable	6,856					6,856
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$6,856	\$0	\$0	\$0	\$0	\$6,856
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$6,856	\$0	\$0	\$0	\$0	\$6,856
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable					200,000	200,000
R34. Restricted	96,375				2,255	98,630
R35. Committed						
R36. Assigned						
R37. Unassigned	84,992					84,992
R38. <b>Total Fund Balances (Deficits)</b>	\$181,367	\$0	\$0	\$0	\$202,255	\$383,622
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$188,223	\$0	\$0	\$0	\$202,255	\$390,478

Special District of Temecula Elsinore Anza Murrieta Resource Conservation District  
 Special Districts Financial Transactions Report  
 Capital Assets and Long-Term Obligations  
 Governmental Funds

**Fiscal Year: 2017**

Current Year  Prior Year

	Capital Assets	Long-Term Obligations
<b>Capital Assets</b>		
R01. Land	747,750	
R02. Buildings and Improvements		
R03. Equipment		
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization		
R10. <b>Total Capital Assets</b>	<b>\$747,750</b>	
<b>Long-Term Obligations</b>		
R11. Deposits and Advances		
R12. Compensated Absences		
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		
R16. Other Bonds		
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		
R23. Net Pension Liability		
R24. Net OPEB Obligation		
R25. Other Long-Term Obligations 1		
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. <b>Total Long-Term Obligations</b>		<b>\$0</b>

